

Summer 2014
Volume 18, Number 1

Christie's Bulletin for Professional Advisers

CHRISTIE'S





HERITAGE & TAXATION ADVISORY SERVICE

An image from the Rex Whistler Archive acquired by Salisbury Museum. Sale negotiated by Christie's Heritage and Taxation Advisory Service.

Contact

Ruth Cornett
rcornett@christies.com

Andy Grainger
agrainger@christies.com
+44 (0) 20 7389 2101

8 King Street, London SW1Y 6QT

NEGOTIATED SALES · HERITAGE EXEMPTIONS · LEASE OF OBJECTS · PRE-SALE TAX ADVICE
POST-SALE TAX VALUATIONS · OTHER TAX VALUATIONS

CHRISTIE'S

The Art People christies.com/services/heritage-taxation



Frances Wilson
Christie's Heritage and
Taxation Advisory Service

Index

2	Heritage News Ruth Cornett
5	National Heritage Memorial Fund: A Memorial for the Nation Fiona Talbott
8	The Great British War Artists Nicholas Orchard and Albany Bell
12	Killed in War Exemption Andy Grainger
15	The Rex Whistler Archive Kim Chittick
18	The Wipers Times Julian Wilson



Editorial

**'If I should die, think only this of me:
That there's some corner of a foreign field
That is forever England. There shall be
In that rich earth a richer dust concealed...'**

These are the opening lines of *The Soldier*, the last in a sequence of five sonnets entitled '1914' which were written by the poet Rupert Brooke (1887–1915) at the beginning of the First World War. One hundred years later, special events and exhibitions are being held across the UK to commemorate the centenary of that war and to honour those who died in the service of their country.

The UK shows respect for its past and present armed forces members service personnel in many ways, including legislative provisions. These include the ability to make privileged wills which do not need to meet the formalities set out in section 9 of the Wills Act 1837, the preferential tax treatment of decorations awarded for acts of valour or gallant conduct, and the Killed in War exemption from Inheritance Tax. Although most practitioners will not encounter these provisions very often, it is important to be aware of their existence. Andy Grainger of Christie's Heritage and Taxation Advisory Service discusses the last of these in detail, reminding us of its continuing relevance.

The National Heritage Memorial Fund was set up as a permanent memorial to those who have given their lives in service to the nation. Fiona Talbott explains how the Fund fulfils this function by providing grants to help protect the UK's heritage, and highlights some recent grants for items relating to the First and Second World Wars.

One of these items was the archive of the artist Rex Whistler who served in World War Two and, like Rupert Brooke before him, died tragically young while on active service. Kim Chittick describes the recent purchase of his archive by Salisbury Museum, which was negotiated by Christie's Books and Manuscripts Department, and the Heritage and Taxation Advisory Service.

Another war-related item which has recently passed through the Books and Manuscripts Department is *The Wipers Times*. This was a satirical trench magazine, printed in the front line, often while under fire. Julian Wilson of our Books and Manuscripts Department tells us more about the history of this fascinating publication, and the recent sale by Christie's of some rare copies.

We also have the regular round-up up of heritage news from Ruth Cornett, and a review of the market for works by British war artists from our Modern British Art department.

Finally, I have to report a correction to the last issue. There was an error in the article Buildings at Risk in Scotland, in which Mingary Castle was included in a list of ruined properties under the care of Historic Scotland. In fact, Mingary Castle is in private care, and the author's intention was to point out that it was accepted as suitable for restoration as an alternative to gradual (or even in that case sudden) loss of fabric. The error was an editorial one for which I take full responsibility and apologise to the author and any others affected.

Frances Wilson
Editor

Left & Cover
One of a pair of carved polychrome marble busts of Emperors
After the Antique, Italian, 17th century
22 x 28 ¼ in. (56.1 x 72 cm.)

Negotiated by Christie's and accepted in lieu of inheritance tax; allocated to the National Trust for display at Wimpole Hall

Copyright
© Christie, Manson and Woods Ltd., and contributors 2014. No part of this publication may be reproduced, stored in a retrieval system or transmitted by any form or by any means, electronic, mechanical, photo-copying, recording or otherwise without the prior written permission of Christie's.

christies.com
If you would prefer to receive future bulletins by email or in PDF format, or if you have any comments or suggestions regarding the publication, please email: bulletin@christies.com

Christie's, 8 King Street, St James's, London SW1Y 6QT
Tel: +44 (0) 20 7839 9060 **Fax:** +44 (0) 20 7839 1611

Note
All views expressed in this Bulletin are a matter of opinion only. Neither Christie's nor contributors accept any liability whatsoever in relation to the accuracy of the opinions given.



Ruth Cornett
Christie's Heritage and
Taxation Advisory Service

Heritage News

Since the publication of the last edition of the *Bulletin*, the heritage world has seen some significant developments and there can be no doubt that one case in particular has attracted significant attention. Almost inevitably, press interest has been focused on the decision in the much-reported case of *The Portrait of Omai* by Reynolds, (*HMRC v The Executors of Lord Howard of Henderskelfe* [2014] EWCA Civ 278). Judgment was finally handed down by the Court of Appeal in favour of the taxpayer in March, the Court finding that the painting was a wasting asset and therefore exempt from CGT on sale. There has been speculation that many other house-opening businesses will follow suit in seeking to use the exemption, but the particular facts surrounding *Omai* may limit its application generally. It has been reported to us that HMRC will seek leave to appeal to the Supreme Court but whether the Supreme Court will consider the matter to be sufficiently important to warrant hearing the case remains to be seen. In the meantime, those who have made disposals from similar businesses may wish to review their tax position with their advisors while keeping abreast of developments in this case.

Reviewing Committee on the Export of Works of Art and Objects of Cultural Interest (RCEWA) Annual Report

The RCEWA's report for the year to 30 April 2013 was published on 27 February 2014. This always makes interesting reading and this year there was particular interest due to a 'Ridley purchaser' coming forward to purchase items which otherwise would have been exported. During the year, there were 12,089 applications for export licences, covering a total of 51,606 items. Some 33,842 items with a value in the region of £1.665 billion were issued with a licence after referral to the expert adviser whereas 13,284 items (valued in the region of £8.851 billion) were issued with a licence immediately, as there was evidence that they had been imported into the UK within the last 50 years. In addition there were 4,480 items with a value of £2.612 billion, which were

given a licence without reference to the question of national importance. The volume and value of items requiring an export licence is indicative of the continuing strength of the art market in the UK.

The report gave details of 22 cases (one having been held-over from 2011–12). Of the cases considered, three were found not to meet any of the Waverley criteria and licences were granted immediately; in 12 cases export licences were initially deferred, but subsequently granted and the items exported; in six cases licences were deferred and the items were subsequently acquired by the nation; in one case the application for export was withdrawn before the end of the deferral period. The value of the 12 items exported after the deferral period was £103.5 million, 90% of the total value of cases considered and deferred.

The six items saved for the nation had a total value £11.2 million, including one purchased by a private buyer, the Rothschild Foundation, for display at Waddesdon Manor (Case number 15, a set of embroidered textile hangings described as *Seven silk works depicting views of the Temple of Solomon*). This was the first 'Ridley' purchase under new undertakings which require Ridley purchasers to retain ownership for an increased period of 10 years rather than five, and the first Ridley buyer for some time.

New appointments to the RCEWA and BAMF

Following the resignation of Maria Miller, Sajid Javid MP was appointed as the new Secretary of State for Culture on 9 April 2014. Prior to her departure, the outgoing Culture Secretary appointed Sir Hayden Phillips GCB DL as Chairman of the RCEWA for five years from 17 March 2014. Sir Hayden has had a long involvement with the arts in general, and in particular as Chairman of the National Theatre from 2004 to 2010. Sir Hayden's previous career was in the Civil Service, latterly heading two departments as Permanent Secretary – the Department for Culture, Media and Sport from 1992 to 1998, and the Lord Chancellor's

Department (now the Ministry of Justice) from 1998 to 2004. Sir Hayden replaces Lord Inglewood who had been Chair of the Committee since 2003. Following his retirement from the RCEWA, Lord Inglewood became President of the British Art Market Federation. We wish Sajid Javid, Sir Hayden and Lord Inglewood every success in their new roles.

Funding for acquisitions

The year to 30 April 2013 was the first one in which the Heritage Lottery Fund (HLF) made it simpler for organisations to acquire objects within a shorter timeframe. This is particularly useful for museums and galleries which are trying to raise funds before an export licence deferral period deadline. The HLF has around £375 million available to distribute and it is noticeable that contributions towards museums and galleries have increased significantly over the last two years, rising from £0.36 million in 2009–10 to £10.48 million in 2012–13, although this is partly explained by changes to reporting methods. In May 2014 the National Portrait Gallery announced that it secured the *Self-Portrait* by Van Dyck, thanks to the aid of a significant donation from the HLF.

Christie's Heritage and Taxation Advisory Service negotiates a painting by Guardi to the Ashmolean under the Acceptance in Lieu (AIL) scheme

Although Arts Council England (ACE) releases a report detailing Acceptances in Lieu at the end of each year, occasionally they issue exceptional press releases when a work of art accepted in lieu is particularly newsworthy. In January 2014 Christie's was delighted that ACE announced that a masterpiece by the Venetian painter Francesco Guardi (1713–1793) which has never been published or seen before in a public gallery has been acquired for the nation through the AIL scheme and will now hang in the Ashmolean Museum, Oxford. This was particularly rewarding as the acquisition was described by Professor Christopher Brown, Director of the Ashmolean, in the following terms: 'As the first major Venetian view-painting to enter the

Museum's collection it makes an inspirational addition to the Britain and Italy Gallery'.

Heritage Counts 2013

The 12th annual report on the working of the heritage sector in England, *Heritage Counts 2013*, was published at the end of last year. The focus in the latest report is on the shortage of skilled staff across heritage-related professions, such as conservators and archaeologists, where funding has fallen by up to a third (for conservation officers) and by 18% for archaeological officers in local authorities since 2006. Inevitably, this has led to fears of increased workloads amongst remaining staff with the consequent pressure on time and money for development of their skills and knowledge. The report goes on to point out that if no immediate action is taken it is expected that the situation will only deteriorate. Notwithstanding this pessimistic warning, the report shows that heritage-based tourism (in its widest sense) is now worth around £26 billion to the UK economy and heritage-related construction, involving all sectors of the construction industry, contributes £11 billion to GDP per annum. It was also estimated that the heritage industry accounted for one third of the net increase in UK jobs between 2010 and 2012. The full report is available on the English Heritage website at hc.english-heritage.org.uk/content/pub/2013/hc-2013-england.pdf.

Launch of the Historic Houses Association's new policy document

On 23 March 2014 the HHA launched its new policy document *Heritage Means Business*. In it the HHA points to the important contribution that historic houses make to their local communities in terms of employment and engagement with visitors, the threats that are faced by their owners and custodians, and the need for all political parties to recognise and support historic houses. The HHA's new policy document follows *Heritage Counts* in spirit, stressing the link between historic houses and the wider economy, the need to build on successes, develop skills and explain what the historic house can offer in the 21st century.

World War I centenary commemorations

There has been a flurry of announcements in the last few months concerning various events to commemorate the outbreak of the First World War. In February the Arts and Humanities Research Council (AHRC) announced that it was supporting the creation of five new First World War Engagement Centres. The centres are to connect academic work on the history of WWI with public histories. The HLF is to partner with the AHRC in this project, which is a direct reflection of the public interest in WWI and its legacy. The five centres will be attached to the universities of Birmingham, Nottingham, Kent, Hertfordshire and Queen's, Belfast. One of the focal points for the centres will be the provision of support across the UK for community groups which have been funded by the HLF's new funding programme for community grants *The First World War: Then and Now*.

In total the HLF has committed at least £6 million to be used by 2019 to its *First World War: Then and Now* programme which is providing grants of between £3,000 and £10,000 to local communities looking to explore and understand their WWI heritage. Larger grants for WWI projects are also available through HLF's open programmes.

Elsewhere, the Art Fund has provided extensive reports on how museums and galleries are marking the anniversary throughout the year, the full details of which are available on its website at www.artfund.org/news/2014/02/25/first-world-war-centenary.

Meanwhile, Museums and Galleries Scotland (MGS) has created a £100,000 commemoration fund for Scottish WWI commemorations. The funding has come from the Scottish Government to MGS to support museums and artists across Scotland in delivering projects to commemorate the centenary. Projects include £4,000 for The Highlanders Museum in Fort George to develop its website, military archive and research facilities and enhance its online education provision.

Hull named 2017 UK City of Culture

In November 2013 Hull was named as the UK City of Culture for 2017. Hull, known for being the home of the poet Philip Larkin and the Ferens Art Gallery, will follow the 2013 City of Culture, Londonderry. The UK government chooses a new destination every four years, with the aim of helping tourism and the economy. The first European Capital of Culture in the UK was Liverpool in 2008, and the idea of the UK City of Culture sprang from that success.

Budget 2014: Cultural Gifts Scheme amendments and Acceptance in Lieu budget increase

Contained within the Budget announcements for 2014 were changes to the Cultural Gifts Scheme (CGS) legislation. These changes make it possible for donors to make a cultural gift of an object currently exempt from Estate Duty (ED); the legislation has dealt with an anomaly which was considered to be disproportionately generous to donors of ED-exempt items. Where an ED-exempt item is donated under the CGS rules, there will now be a claw-back of any ED owed on it, to the extent that the ED rate exceeds the current IHT death rate.

The Chancellor announced in the 2014 March Budget that the combined CGS/AIL budget is to be increased from £30 million to £40 million from 2014–15. This is a very welcome increase in the amount of funding for the two schemes and indicative not only of the popularity of both, but also of the rising value of works of art.

The 2014 Budget also contained a provision for an additional £20 million of funding towards repairs and maintenance of the fabric of cathedrals across the UK.

Cuts to funding

Despite the increase in the AIL budget and the more optimistic economic news generally, the autumn statement in December 2013 announced further reductions in the budget

available to DCMS – £13 million in 2014–15 and £12 million in 2015–16. This will, as has been previously reported, put DCMS under considerable strain. In a separate measure, it was confirmed that national museums would be given freedom to decide their own pay levels and procurement, and deal with their own commercial revenues and philanthropic donations. This arrangement is a pilot project which is scheduled to last for four years, the results of which will no doubt be watched with interest by other museums across the UK.

HLF anniversary funding for the 300th anniversary of the birth of Capability Brown

In February the HLF announced that it is considering funding celebrations in commemoration of the 300th anniversary of the birth of Capability Brown in 2016. The hope is that the HLF will be working with a number of heritage bodies including the HHA, NADFAS, English Heritage and the National Trust to mark the anniversary. The objective is to bring the importance of Brown's landscapes to a wider audience and to celebrate the influence he has wielded over successive landscape architects. It will also be used as a means to stimulate new interest in related professions such as conservation and to address the growing skills shortage.

So far the HLF has issued a 'first-round pass' which means that the project meets the funding criteria and that it is believed that it will deliver high-quality benefits and value for money. The next stage is for the project team to submit fully developed proposals which will compete for a firm award from the HLF. If the proposals are successful, the HLF will support the project with a grant.

Peak in visitor numbers to museums and galleries and new satellite for the V&A Museum

Proof of the continuing interest in the heritage sector and cultural activities was shown by a report published in the Museums Journal in

January. In the latest survey, entitled *Taking Part*, it was claimed that 53% of adults visited a museum or gallery between October 2012 and September 2013. The attendance figures are not evenly spread, however, with a higher number of Londoners visiting cultural institutions than elsewhere. This is the highest ever recorded level of attendance.

The Victoria and Albert Museum announced in January that it had received Treasury backing for its plans to open a new branch at the Queen Elizabeth Olympic Park in Stratford, east London, inevitably leading to the project being dubbed 'Olympicopolis' in much the same way that the original V&A site in South Kensington was dubbed 'Albertopolis' on its creation after the Great Exhibition of 1851 and in honour of its royal patron.

Following a donor's requests

In the last edition of the Bulletin, we reported that the Burrell Collection was attempting to vary the terms of the bequest so that objects from the Collection would be allowed to travel overseas. The arguments for and against the variation have still to be resolved.

Ruth Cornett

Christie's Heritage and
Taxation Advisory Service



Fiona Talbott
National Heritage
Memorial Fund

Fiona has worked in the heritage and culture sectors for over 25 years since her first position at the Hancock Museum (now Great North Museum) in Newcastle. She is presently Head of Museums, Libraries and Archives at the Heritage Lottery Fund where she is responsible for strategic development and policy in the three sectors. She also holds responsibility for the National Heritage Memorial Fund grant stream.

National Heritage Memorial Fund: A Memorial for the Nation

If asked to name a British heritage icon, what would come to mind? The record-breaking steam locomotive *The Flying Scotsman*; Henry VIII's doomed flagship *Mary Rose*; or maybe the last surviving ship of the Battle of Jutland, HMS *Caroline*, which is currently undergoing vital repair works in Belfast? These fascinating and precious items are deeply rooted in Britain's rich and diverse history so it is staggering to consider that at one time they were at risk of being lost forever.

Thankfully, along with thousands of other outstanding treasures, they have all been saved for future generations to enjoy, with grants from the National Heritage Memorial Fund (NHMF).

NHMF was set up as a 'fund of last resort' in 1980 to provide grants and loans to help acquire the UK's most precious heritage at risk of loss, as a permanent memorial to those who have given their lives in service. Rather than creating new monuments, the Fund safeguards the very fabric of the nation, our heritage, as a permanent memorial dedicated to the men

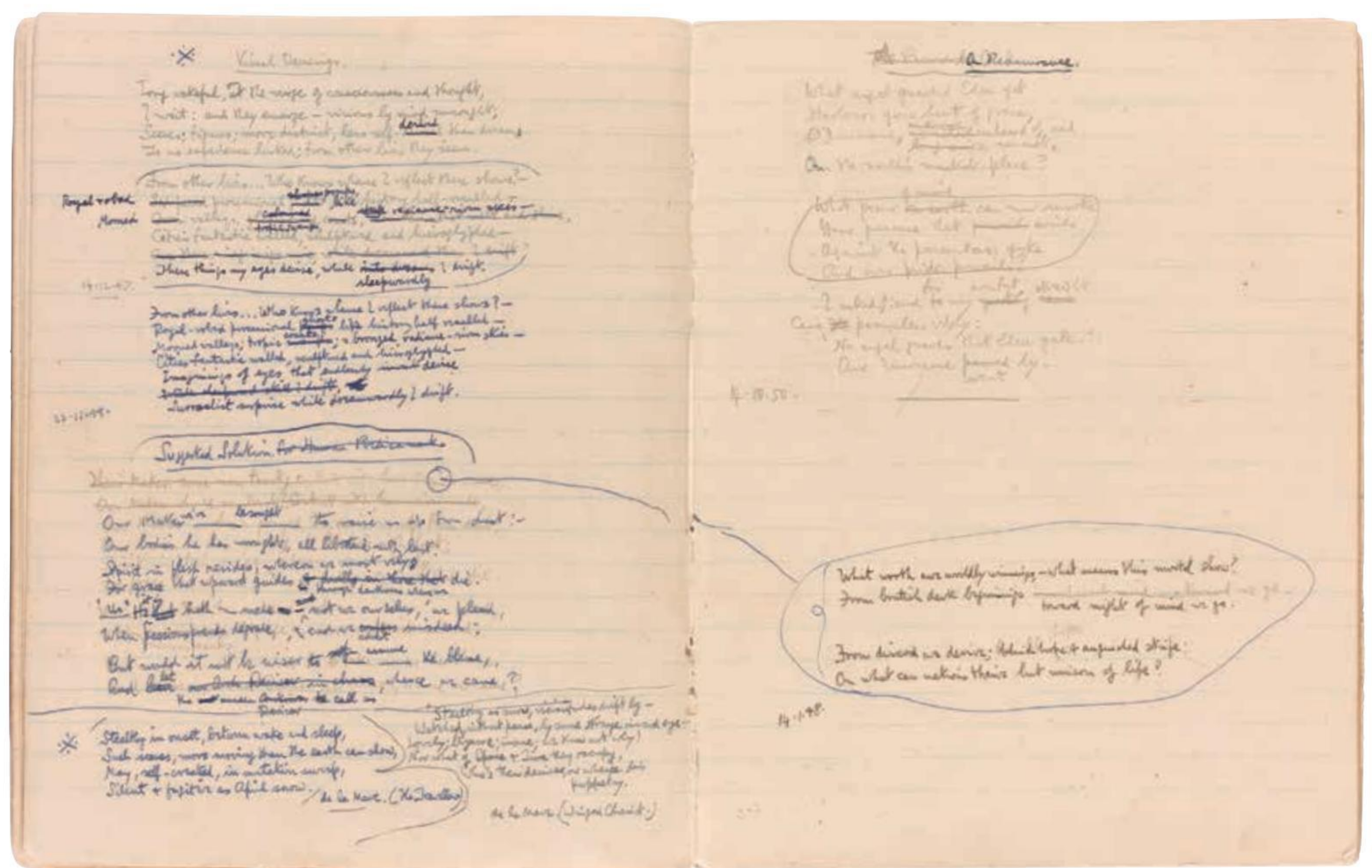
and women who have lost their lives to protect this country.

As we approach the Centenary of the First World War it seems an appropriate moment to reflect on how the Fund has helped protect and build what is effectively an outstanding collection. Ranging from historic houses and works of art to industrial and maritime heritage and outstanding landscapes, they have all been secured in the memory of those who served and died in conflicts.

The wide variety of awards reflects the entire breadth of the UK's heritage, including the original draft of Jane Austen's *The Watsons*; the gothic-revival mansion, contents and estate, Tyntesfield; the last two surviving operational Second World War motorboats, High Speed Launch 102 (HSL 102) and Motor Gunboat 81 (MGB 81); along with a number of historic landscapes and areas of outstanding natural beauty such as the Brecon Beacons National Park. In total the Fund has awarded just over £315 million since its establishment in 1980.

NHMF has also provided grants to save a range of heritage that specifically reflects the Fund's memorial nature including the

A Siegfried Sassoon notebook showing drafts of poems from the 1940s, part of the archive of the poet acquired by Cambridge University Library in 2009





personal archive of First World War soldier, poet and author Siegfried Sassoon. Secured by Cambridge University Library with a £550,000 NHMF grant in 2009, it contains Sassoon's wartime diaries and notebooks along with the incredibly moving *The Soldier's Declaration*.

In 2012, £350,423 from NHMF helped the Snowdonia National Park Authority secure Yr Ysgwrn, a modest stone farmhouse in Snowdonia that was the family home of Welsh poet and First World War soldier Ellis Humphrey Evans, better known by his bardic name Hedd Wyn. Hedd Wyn was killed at the Battle of Passchendaele in July 1917 shortly after completing his great poem *Yr Arwr (The Hero)*, which went on to be posthumously awarded the Bard's Chair at the National Eisteddfod. At the ceremony the chair was draped in black as a symbol of mourning, not only for the loss of the poet but for a lost generation.

In recent years a grant from NHMF has helped saved HMS Caroline, the only surviving large ship to have fought in the Battle of Jutland in 1916. After the war Caroline was converted for other uses and berthed in Belfast. By 2012 she was in imminent danger of being broken up for scrap until NHMF awarded the National Museum of the Royal Navy £1 million to undertake urgent repairs to keep the ship watertight while a full-scale restoration project is developed.

A few months later, in 2013, NHMF stepped in with £1.5 million to secure the future of Stow Maries near Maldon in Essex, Europe's only remaining unaltered First World War aerodrome. A unique survival, Stow Maries was one of 250 aerodromes built during the First World War to protect Britain from aerial attacks. Only 10 still exist, of which Stow Maries is the only one to have remained almost untouched since the end of the war. Now owned by the Stow Maries Great War Aerodrome Trust, the site will be restored and opened to the public and its future ensured to commemorate the thousands who risked and lost their lives during those early air missions.

Of course, the history of NHMF begins at the end of the Second World War, with its roots in the 1946 National Land Fund. It was set up by Chancellor Hugh Dalton with a massive £50 million to purchase land and buildings as 'a thanks-offering for victory, and a war-memorial which many would think finer than any work of art in stone or bronze'. However, by 1957 the Fund's reserves had been reduced to only £10 million, and lay largely unused in the Treasury.

It was the sale of Hampshire's Mentmore House and its contents in 1977 that triggered a renewed public interest in heritage and prompted the Government to establish a new mechanism to deal with national heritage emergencies. The National Heritage Act was passed in 1980

Left
Yr Ysgwrn, the home of Hedd Wyn, early 20th century

Right
Yr Ysgwrn, the home of Hedd Wyn, in 2012



establishing the National Heritage Memorial Fund. It was given the remaining money in the Land Fund and annual grant-in-aid from government.

With the 70th anniversary of the Second World War on the horizon it's worth highlighting some of the incredibly important heritage NHMF has secured from that period. In 2011 the Fund awarded the Bletchley Park Trust £213,437 to acquire the personal papers of Second World War cryptanalyst Alan Turing. Turing is best known as the father of modern computer science and for his work at Bletchley, developing the Turing-Welchman Bombe and breaking the Enigma code during the war.

The Fund has also helped secure the archive of mural painter, graphic artist and stage designer Rex Whistler. In a short but brilliant career in the 1920s and 1930s, Whistler's designs were highly popular, epitomising the inter-war Romantic Movement. When killed in action at Caen shortly after the D-Day landings at the age of 39, Whistler's younger brother Laurence compiled his archive which comprises more than a thousand items, including drawings for murals, advertisements and stage sets, book jackets and illustrations, as well as letters and ephemera. Now secured by Salisbury Museum, it forms a permanent exhibition of the breadth of Whistler's work.

NHMF has achieved a great deal over the last 34 years and it is sobering to reflect on what might have been lost without it. As NHMF is the one of the main financial resources to support the Export Control system, the Treasure process and, in certain circumstances, the Acceptance in Lieu scheme, the Fund will continue to be called on to save national treasures for us all. Crucially, NHMF can act quickly and decisively, stepping in when other private and public fundraising has been exhausted.

With £20 million in grant-in-aid over the 2011–15 period, an annual budget of £4–5 million is available to applicants. Demand for NHMF support has consistently outstripped its resources and it continues to act as a bulwark to secure the future of our heritage for generations to come.

There is much to do, but for now the legacy of the Fund is an outstanding collection of world-class heritage. The Centenary of the First World War provides a moment to reflect on this very special, permanent memorial to our nation's heroes.

Fiona Talbott

National Heritage Memorial Fund

Left

Airside at Stow
Maries First World
War Aerodrome

Right

Stow Maries First World
War Aerodrome



Nicholas Orchard
Modern British Art
Department, Christie's
Nicholas is a senior director and specialist in Modern British Art. He joined Christie's in 1992, working initially as a general valuer. In his long career at Christie's he has also worked in the House and Collection sale department and for over a decade ran the Estates, Appraisals & Valuations department in Europe. He is an auctioneer for Christie's in London and Milan.



Albany Bell
Modern British Art
Department, Christie's
Albany graduated from the University of Leeds with a BA in History of Art. She began her career in the luxury fashion industry, followed by a stint as a journalist before entering the art world. Before joining the Modern British Art department she worked for Christie's International Real Estate and the 19th Century Pictures department at Bonhams.

Christopher Richard Wynne
Nevinson (1889–1946)
Returning to the Trenches
(Leicester Galleries 1)
signed and dated in pencil
within the plate mark
drypoint printed with tone on laid paper
6 x 8 in. (15.2 x 20.4 cm.)
Executed in 1916, in an edition of 75
©The Bridgeman Art Library

The Great British War Artists

'War-art is as old as war, and war is as old as art.'¹

For centuries artists have accompanied armies to chronicle battles and wartime scenes, with many of the most celebrated works in the Western canon dedicated to the depiction of man in conflict. Their motives have varied between propagandistic, symbolic, allegorical, and documentary, as have their artistic styles, from Paolo Uccello's stage-like scene of the *Battle of San Romano*, Piero della Francesca's dramatic pageantry paintings, Giulio Romano's typically Renaissance 'ordered chaos' in *The Battle of the Milvian Bridge*, to the patriotic glorification of war and the representation of the national hero in 19th century Napoleonic paintings. The art of the Great War followed in the tradition of war-art but stood in stark opposition to those pictures past; for the mask of the splendour of war was finally torn off.

In August 1914 Europe was plunged into war, a conflict that would last for four years, span many countries and claim the lives of 16 million people. Never before had war been fought in the air, as well as at sea and on land. In the trench warfare that commenced within a few months, The Great War dispelled the chivalrous notion of battle fought by one-on-one combat, on horseback with sword, or with bayonet; now battle took place at long range, with mass-produced weapons, often by combatants who never saw their enemy. A new age of warfare had emerged, born of the scientific and mechanical advancements of the day. These produced powerful weapons such as tanks, machine guns, submarines, torpedoes, poison gas and shells, and thus created a conflict more brutal than anything seen before.

It was inevitable, therefore, that the depiction of war would lose its picturesque appeal and become a cold and sobering reflection of the ferocity of human nature. The traditional techniques of painting would no longer be sufficient and a new aesthetic language would have to be introduced. As Paul Konody explained, 'The artistic language of the past had no idiom

that could adequately express the grim, hard, mechanical character of a war in which the decisive element is the efficiency of laboratories, foundries and engineering works.'² The new language came out of the need to capture a more realistic, truthful impression of battle. The pre-war avant-garde movements such as Cubism, Futurism and Vorticism, which had once appeared harsh and aggressive in their treatment of the human figure, now seemed entirely appropriate for the brutality that was occurring at the Front.

One of the most successful British artists in capturing modern warfare was CRW Nevinson, who explored the synthesis between man and machine. As a former Futurist, Nevinson had adopted their manifesto of the glorification of war as 'the hygienist of the world'. Keen to gain first-hand experience, he enrolled as a mechanic and ambulance driver in the autumn of 1914 and was posted to Flanders and Ypres. After ill-health forced his return to Britain a few months later, he renounced his Futurist beliefs but continued to use Futurist effects such as the distortion and abstraction of forms. This, paired with his brutally frank designs, made for extremely effective and often disturbing results.

One of Nevinson's most recognisable themes was the depiction of marching soldiers, a subject that would become one of the defining motifs of the Great War. Nevinson's success lay in his ability to capture the routine endured daily by ordinary soldiers at the front line. *Returning to the Trenches*, 1916, is a typical depiction of the repetitive practices of war. It shows a detachment of French soldiers in uniform, laden with their rifles, marching in file to the firing-line. The men differ in size and age but there is a sense of shared duty and direction which unifies them into a single mass. The rhythmic movement of this mass is conveyed through the abstraction of the legs and feet – in contrast to the static torsos and heads – reducing the bodies to a series of angular planes and shapes. There is an undeniable Cubist and Futurist influence in this work, where men are depicted as a part of a single large machine. The idea of man as machine was a common subject for Nevinson, who presented it as one of the monstrous

perversities of modern warfare. Critics of the day were quick to pick up on this concept, as Lewis Hind wrote: 'This is the modern war... the man is a machine, the machine is almost a man, no hint of humanity or pity about it, just war, the object of which is to kill.'³

The dehumanisation of man was not the only theme to come out of the war. Other artists turned their attention to landscape, depicting the destruction of nature in battle. The most celebrated of these was Paul Nash, followed by his younger brother John, both of whom sought to capture the horror of war through depictions of the scarred landscape. As a Second Lieutenant in the Hampshire Regiment, Paul Nash was sent to Ypres in 1917 where he served in the front line. Here he drew endless pictures of the landscape; some showing nature standing firm against the destructive power of man, others portraying it ruined by the conflict. As Andrew Causey explains,

Nash did not find it easy to approach war through the makers of war... he found it easier to look at war through the landscape of the battlefield, he was observant of the moods of nature, and was able to realize his own feelings in the unprecedented situations he found himself in by studying and reproducing the effects of war on nature.⁴

One of the bleakest and most striking images of the First World War is Nash's *We Are Making a New World* of 1918. In this apocalyptic scene, charred tree stumps stick out of the ground like severed limbs, the abbreviated branches resembling fingers clawing their way out of the earth. The ground is churned up by fighting and resembles a graveyard, the mud covering the horrors that lie beneath, while the dawn sun shines through the silhouettes of the trees. Nash wrote in a letter to his wife that this once beautiful and sacred time of day had been sullied forever and could no longer be innocently experienced, for it was when the soldiery were ordered to 'stand-to' in the trenches.⁵ The rising sun offers a sign of hope and hints at the regeneration of the land, a prominent theme in Nash's work.



The British Government was quick to recognise the historical and social significance of the First World War, and to implement government sponsorship for the arts. This began in 1916 with the War Propaganda Bureau at Wellington House, which provided images to illustrate propaganda publications. It also endeavored to capture the conflict in its entirety, from the violent scenes on the Front to the developments in industry and the social changes at home. Muirhead Bone was appointed Britain's first official war artist in 1916, but it was not until 1917, when Wellington House merged with the newly established Department of Information, that famed artists such as Paul Nash, C.R.W. Nevinson and William Orpen were employed. In that same year the Imperial War Museum was established, charged with collecting a variety of material to document the war. In February 1918 the British War Memorials Committee was established. This brought with it a broadened scope for war art with new projects such as the Hall of Remembrance (unfortunately never completed). It also brought an influx of newly commissioned official war artists, drawn from amongst the finest artistic talents of the time including Sir Stanley Spencer, John Singer Sargent and Percy Wyndham Lewis.

The most successful war artists were those who managed to achieve a balance between individual style, personal experience and factual representation. In doing so, they captured a more truthful and touching depiction of the war than the photographs and film documentation of the day. One of the most celebrated British war artists is Sir Stanley Spencer, whose work is reflective of both his individual character and his personal experiences. The paintings he produced at Sandham Memorial Chapel, Burghclere, which were commissioned by the parents of a young soldier who had died after contracting an illness, are among the most powerful and memorable artworks of the war years. Spencer's potency lies in his innately subjective treatment, an approach which embodies all his work. This interplay between the military, the spiritual and the civilian makes him one of the most individual of British artists.

The scars of war seemed to stay with Spencer throughout his working life, with military references appearing in even domestic or rural settings. *The Scarecrow, Cookham*, 1934, sold at Christie's King Street on 25 June, is an example of the lasting impact of war in



Spencer's work. The scarecrow is clearly representative of the figure of Christ, with its body attached to a metal pole and its arms tied outstretched as if crucified. The helplessness of the scarecrow is perhaps a commentary on the sacrifices made by so many during the First World War. References throughout the painting support this notion: the interlocking bare twigs that creep up out of the ground echo barbed wire; and the wooden stakes scattered on the ground resemble crosses like those in the altar piece at Burghclere Chapel. In the distance on the right, we glimpse Cookham War Memorial – a white mound surmounted by a cross. There is an innate sense of suffering in this work, which combines the sacrifice of the Man of Straw, the Son of Man and the soldiers who died for their country.

History has tended to favour the work of the official war artists over that produced in a non-official capacity. However, many of them

were not appointed until 1918 and, like Spencer and the Nash brothers, had been working on their ideas for many years beforehand. These artists produced most of their celebrated works after they had returned home and were reflecting on their experiences and memories at the Front. For example, Nevinson's profile was considerably bolstered by his contribution to war-art, but he only found commercial success after returning from service.

Official war artists did not have a monopoly on depictions of the war and many other artists produced pictures independently, including conscientious objectors such as Percy Horton, Joseph Edward Southall, and John Minton. One of the most powerful pictures from the war years is *The Merry-Go-Round* by Mark Gertler, who failed his medical examination and so was exempted from war service. His 1916 painting of a warped carousel, ridden by screaming soldiers

and sailors with mouths grotesquely aghast, has been described as one of the most frightening yet effective images of modern times.

Nevinson, Spencer, Nash, Kennington, Bomberg, Wyndham Lewis, Jagger, Lavery, Orpen, Wyllie, Spare, Roberts, Munnings and Wadsworth are just some of the major artists who have painted emotionally charged works recording the truth and reality of The Great War. The availability of paintings, drawings and prints created by these official and non-official war artists during the war and in the years immediately following is limited. As is to be expected, many of the key works are held in public collections and were always intended for public display. When a good example of an artist's 'war' work appears on the market it does create very strong interest, whether an oil, a drawing or a print. In particular, the works that represent the truth of the war attract interest from not only major museums but



Opposite Page
Paul Nash (1889–1946)
We are Making a New World
oil on canvas
28 x 36 in. (71.1 x 91.4 cm.)
Painted in 1918
© The Imperial War Museum

Above
Sir Stanley Spencer
KCB CBE RA (1891–1959)
The Scarecrow, Cookham
oil on canvas
28 x 30 in. (71.1 x 76.3 cm.)
Painted in 1934
©The Bridgeman Art Library

also collectors of war related material, as well as traditional collectors of the artist's work. This seems like a fitting tribute to the artists, as well as to the many people who lost their lives in the two World Wars.

The Centenary of the First World War affords an opportunity for increased exposure for British war art, with exhibitions such as *Stanley Spencer: Heaven in a Hell of War* at Pallant House, Chichester, *Rebel Visions: The War Art of CRW Nevinson* at the Barber Institute of Fine Arts, Birmingham, and *The Great War in Portraits* at the National Portrait Gallery, London. This will no doubt raise the awareness of British war artists, both official and non-official, internationally. Far beyond giving us works of great national and historical significance, which in turn shaped modern and British art to follow, they also provide us with powerful and provocative insights into the Great War.

Albany Bell (author)

Nicholas Orchard (editor)

Modern British Art Department, Christie's

1. E. Newton, (intro.), *War through Artists' Eyes: Painting and Drawings by British Artists*, London, 1945, p. 7.
2. P. G. Konody (intro.), *Modern War Paintings by C.R.W. Nevinson*, London, 1917, p. 8.
3. P. G. Konody (intro.), *Modern War Paintings by C.R.W. Nevinson*, London, 1917, p. 22.
4. A. Causey, *Paul Nash*, Oxford, 1980, p. 66.
5. A. Harris, 'We are Making a New World: Art, Youth and War' in D.B. Haycock, *A Crisis of Brilliance, 1908–1922*, London, 2013, p. 49.



Andy Grainger
Christie's Heritage and Taxation Advisory Service
Andy joined Christie's as an Associate Director in October 2012 having previously worked in the Heritage Team at HMRC since 2001. Andy graduated as a historian and conducted a parallel career in the Territorial Army during the Cold War whilst he worked at HMRC.

Killed in War Exemption: Tax allowances for those who die in the service of their country

Some years ago, when I was working in the Heritage Team of HM Revenue & Customs (HMRC) I was asked to examine a list of works of art exempted from Estate Duty in the estate of an officer who had died during the Second World War. I was puzzled since I could not understand why an exemption for works of art would have been made in an estate that surely qualified for the Killed in War exemption. A little research clarified the position – we may now be used to the idea that the estates of servicemen and women who die on active service or from wounds and illness sustained during that service are exempt from Inheritance Tax but that has not always been the case.

This article seeks to outline the history of the liability for death duties on the estates of those who have died in the service of their country. In the course of my research I turned up some intriguing facts.

Until Finance Act 1952 there was no absolute exemption from death duties levied on the estates of all those who died in service. The amount of Duty payable depended on several factors including the value of the estate, the rank and age of the deceased, the relationship of the beneficiaries and the circumstances in which the individual met their end.

'Slain in the Service of Her Majesty'

For centuries there had been exemptions and allowances against taxes and duties charged on the estates of those who had died in the service of their country. Under the Stamp Act 1694 (5 & 6 William & Mary, c21) the property of 'any common Seaman or Soldier who shall be slain or die in Their Majesties Service' was exempted from Probate Duty. When the Estate Duty Act was enacted in 1894, Section 8(1) maintained the exemption granted in earlier legislation to the 'property of common seamen, marines or soldiers who are slain or

die in the service of Her Majesty'. This was the case whether the death occurred in peace or war. The exemption was extended to the property of airmen in 1917.

Exemption for 'common seamen...'

'Common seamen, marines or soldiers' were defined as those not above the rank of chief petty officer, marines not above the rank of sergeant and soldiers and airmen not above the rank of corporal or lance sergeant; i.e. the most junior ranks in the armed services. The estates of higher ranks (senior non-commissioned officers and commissioned officers) were therefore subject to Death Duties. Shortly after the outbreak of the Second Boer War in 1899, however, Parliament made provision under Finance Act 1900 for further tax reliefs over and above the exemption granted under the 1894 Estate Duty Act. These applied to the estates of 'any person [dying] from wounds inflicted, accident occurring, or disease contracted, within twelve months before death, while on active service against an enemy, whether on sea or land, and was, when the wounds were inflicted, the accident occurred, or the disease was contracted, either subject to the Naval Discipline Act or subject to military law, whether as an officer, non-commissioned officer, or soldier' (Finance Act 1900 Section 14). These important provisions applied to deaths after 11 October 1899 to the estates of all individuals regardless of rank and, although not stated, regardless of gender so that the estates of servicewomen as well as men were covered. They permitted a remission of Death Duties of up to £150 on property not exceeding £5,000 but only if it passed to a widow or widower or lineal descendant.

The Great War

On 31 August 1914, less than a month after Britain had declared war on Germany, the House of Commons debated the Death Duties (Killed in War) Bill. This became the first of a number of Acts between 1914 and 1919 which extended the allowances and exemptions to benefit the greater numbers of people affected by the First World

War. The Death Duties (Killed in War) Act 1914 maintained the exemption of the first £5,000 of an estate from Duty and discounted the remainder by an amount which varied according to the age at which the serviceman died. The £150 limit imposed by FA 1900 was removed and under Finance Act 1918 'lineal descendants' were extended to include brothers and sisters.

Provision was also made for total remission when property which had already been subject to Duty on a death caused by the war passed on the death of a second or subsequent person who had also died in the conflict.

The expanding nature of the conflict in 1914 was reflected in the broadening of the exemptions to people other than servicemen by respective Finance Acts whose terms were applied retrospectively to the 1914 Act. For example, under Finance Act 1917 the estates of fishermen and members of the mercantile marine could benefit from the exemption in the same way as those of servicemen. In other words, their deaths had to have occurred as a result of wounds etc. rather than, say, storm or shipwreck.

The Second World War

The above reliefs and allowances were consolidated under Finance Act 1924 Section 38(1). On the outbreak of the Second World War on 3 September 1939 Parliament legislated again. Under Finance Act 1940 Section 64, FA 1924 S 38(1) 'which relates to relief in respect of death duties payable on the deaths of members of His Majesty's Forces who die from wounds inflicted while on active service or from any of the other causes therein mentioned' was extended to deaths occurring after 3 September 1939 into 'the present emergency out of the operations of war'. The same section extended the exemption to masters and members of ships' crews and [marine] pilots. Significantly, the exemption was extended further by Section 46 Finance Act 1941 to civilians who died from injuries caused by the operations of war such as by bombing or drowning on a ship that was torpedoed. The implication is that these provisions did not apply during the First World War.

'Operations of War'

By the Second World War civilians were facing similar risks to the military – by summer 1941 far more civilians had lost their lives than service personnel. Whilst typical 'killed in war' cases related to the relief applicable in the estate of a commissioned officer who was killed in action, the increasing complexity both of war and of the legislation created anomalies. A glimpse of this can be found in Hansard for 3 June 1943 during the debate on the Finance Bill when Alfred Barnes, the Member for West Ham South pointed out some of the inconsistencies to the Chancellor of the Exchequer, Sir Kingsley Wood:

Under Section 64 of the 1940 Act dealing with classes of the Merchant Service the language is: Causes arising from the operations of war. And with regard to the concession to civilians the language is: From injuries caused by the operations of war. I wish to cite a particular case. It seems to me that here we have a problem of equity. On 7th June, 1942, an R.A.F. plane met with an accident, and the personnel of that plane were killed. There were R.A.F. and civilian personnel in the plane. The coroner's verdict was very clear: 'Death due to multiple injuries to Royal Air Force personnel on duty, and civilian personnel, as authorised passengers in the aeroplane, were also on duty.' The estate of a high ranking officer in the R.A.F. who meets with an accident while flying in this country for any purpose, is exempt from Estate Duties. The estate of a high technical research civilian engaged on Government war work, who is refused permission to join the Services and is killed while flying on experimental duties with the officer referred to, is not exempt. The estate of a civilian not engaged on war work, who is accidentally killed by a plane returning from active operations against the enemy, is exempt from Estate Duties, while the estate of a civilian killed by a training plane is not exempt.

In 1945 the House of Lords had to consider whether a man appointed as a 'company commander' in the Home Guard who died in

August 1940 should be treated as a 'common soldier'. In the regular forces a 'company commander' would normally be a commissioned officer and so his estate would receive only the £5,000 exemption with a discounted rate for the remainder. As a 'common soldier' his estate would be exempted completely. At the date of death all members of the Home Guard were treated as being of equal rank; commissions were only introduced in November of that year. In *Blyth & Others (Mirrieles' Trustees) v Ld. Adv [194] A.C.32* the House of Lords held that the deceased was indeed a 'common soldier' at the date of his death and so qualified for the exemption.

Killed in war exemption

It was not until 1952 (Section 71, FA 1952) that the various reliefs for deaths on active service were replaced by an exemption which eliminated the criteria for rank, the age of the deceased, the title under which the property passed and the relationship of the beneficiaries. For 'common seamen etc' however, the relief was actually more restricted since it only applied to deaths on active service as opposed to death for any reason in the service of His Majesty. On the other hand the families of higher ranking service personnel now received the exemption on a much broader basis than that which had pertained previously.

'From wounds received...'

Having simplified the basis of the exemption, the Courts were nonetheless required in 1967 to rule on the question of how or to what extent an estate could qualify if the deceased succumbed to wounds many years later.

The main case that considers this aspect is *Barty-King v Ministry of Defence [1979] 2 All ER 80* which was decided in accordance with an earlier piece of legislation, namely section 71(1) of Finance Act 1952.

In this case the deceased had been wounded in 1944 in action against the enemy. He died of cancer in 1967 and the Executors applied for exemption from Estate Duty on the grounds that he had died from a wound sustained when on active service against the enemy.

The Executors claimed that the exemption should be allowed because the wound caused the cancer, and the cancer was the direct cause of death. The claim was refused on four occasions. On the final occasion the Ministry of Defence asserted that the exemption could only apply where there was a direct link between the wound and the death. It did not apply in a case where a death might have occurred sooner than it might otherwise have done because of the wound and where it could not be certain, in the light of medical knowledge at the time, that the wound had caused the cancer which caused the death.

The Court determined that on a true construction of Section 71(1) of the 1952 Act a person died from a wound if, in consequence of the wound, he died earlier than he would have done had he not sustained the wound. On this occasion the wound had caused septicemia and lowered the resistance to infection of the deceased, leading to the cancer of which he eventually died. The Court held that the correct question was whether the wound was a cause of the deceased's death, and not whether it was a direct cause of the death. The deceased's estate therefore qualified for the exemption under Section 71(1) Finance Act 1952.

The Inheritance Tax Regime

The provisions of Section 154 Inheritance Tax Act 1984 brought the exemption afforded by Section 71 Finance Act 1952 into the Inheritance Tax regime where it is known as the Killed in War exemption. An important difference in the tax treatment, however, is that the provisions of Section 154 operate to remove the estate from the charge to IHT, i.e. the property is exempt, whereas under the Estate Duty regime it was subject to charge and then exempted from Duty.

It should be noted, however, that the exemption does not apply to all property that may be chargeable to IHT. For example, it does not apply to property in a discretionary trust that becomes chargeable on a death or to the charge on gifts *inter vivos* made within seven years of the death. Trust property was also excluded from the reliefs under the Estate Duty regime. This is perhaps one of the reasons why the death of an heir during one of the Great Wars was such a blow to the owners of great estates – much of the property would

have been in trust and so the Killed in War exemption would probably not have applied. Similar considerations might well apply today.

The legislation continues to develop. In his budget statement on 19 March 2014 the Chancellor stated that the government will consult on extending the existing IHT exemption for members of the armed forces whose death is caused or hastened by injury while on active service to members of the emergency services.

Procedure for claiming the exemption

The pressures on those who have to apply for the Killed in War exemption are particularly intense. In my time in HMRC I had occasion to consult the staff dealing with it and an examination of the files containing images of many dozens of young people killed in Iraq or Afghanistan was sobering. HMRC and the Ministry of Defence (MoD) have worked together to create a procedure for claiming the exemption which is straightforward and quick. Applicants provide brief service details of the deceased to the MoD who then forward a certificate under Section 154 IHTA direct to HMRC. A note concerning a recent Killed in War case from 2012 is attached for the benefit of practitioners who, thankfully, are unlikely to come across the need to examine this element of the legislation as frequently as was once the case. Further information may be found at para 14.600 *et seq* of Dymond's Capital Taxes and para 11281 of the IHT Manual published by HMRC.

Sources

This short article can offer no more than an outline of the subject. I suspect that Hansard and the successive editions of Dymond's Death Duties will reveal much more of the debate as to how tax concessions for those 'slain in the service of Their Majesties' interacted with the demands of total war in which civilians were involved as much as personnel in uniform and the whole nation was faced with paying both the psychological and financial costs of the great wars of the 20th century.

Andy Grainger

Christie's Heritage and Taxation Advisory Service

Case Study

Killed in War exemption in 2012

When Robert Mendoza died in June 2012 aged 87 he left a note for his family advising them to try to claim the Killed in War exemption.

Mendoza had served as a seaman during the Second World War and developed pulmonary tuberculosis when serving in the Merchant Navy on the Arctic Convoys to Russia.

The estate was valued above the £325,000 nil rate band threshold and so IHT was payable.

The executors' first task was to track down all of Mendoza's medical records, going right back to before the war. They then wrote to the Service Personnel and Veteran's Agency (SPVA), which accepted the claim and issued a certificate which the family sent to HMRC. They later received notification that the SPVA had written to the Revenue to confirm that the estate was exempt.

There is nothing in the legislation to stop executors making a retrospective claim in relation to someone who died many years ago. The biggest challenge may be getting hold of the detailed medical records to support the claim. Families of deceased persons are advised to keep full medical records and to contact the SPVA as soon as possible following the death.

Note that from 1 April 2014 applications for the exemption should be addressed to the Ministry of Defence.



Kim Chittick

Salisbury Museum

Kim Chittick is the Exhibitions Officer at Salisbury Museum. She manages the museum's temporary exhibition programme and also assists with the curation of, and acquisitions for, the permanent art collection. Last year she curated the first major exhibition of Rex Whistler's work since 2006.

The Rex Whistler Archive

Rex Whistler burst onto the art scene in 1927 at the age of 22 whilst still a student at the Slade. Championed by his Professor of Art, Henry Tonks, he created a fantastical mural in the Tate Refreshment Room (1926–27) which was received with great acclaim. Afterwards, Whistler's career took off. He became one of the most prolific, diverse and popular artists of the inter-war and wartime years in England. In 20 years as a professional artist Rex Whistler worked on 14 murals, over 100 portraits, nearly 80 easel paintings, 35 stage designs and over 90 published books, as well as designs for architecture, sculpture, furniture, periodicals, and one-off commissions.

Forward-thinking patrons were quick on the uptake following the success of the Tate mural. Some of Whistler's most significant achievements include illustrations for *Gulliver's Travels* (Cresset Press, 1930) and Hans Andersen's *Fairy Tales* (Cobden-Sanderson; 1935); designs for *Victoria Regina* (1935, 1937), mural cycles for distinguished figures like Sir

Philip Sassoon, and portraits for many members of London's fashionable society. He also worked on advertising campaigns for corporate giants such as Shell-Mex, B.P. Ethyl and the London Underground. Of all these pursuits, Whistler claimed to struggle most with easel painting. By the 1940s, he professed that he was only just beginning to learn how to paint in oils. On 17 May 1940, he joined the Welsh Guards as Second Lieutenant, leaving a poignant message hidden within his last mural at Mottisfont: 'I was painting this Ermine curtain when Britain declared war against the Nazi tyrants. Sunday September 3rd. R. W.'. From the early 1940s onwards, the nostalgic whimsical style he was best known for began to develop into a more striking realism that went hand in hand with his new first-hand experiences as a soldier. His career was tragically cut short when he was killed on his first day of action in Normandy in 1944.

In September 2013, Salisbury Museum acquired the personal archive of Rex Whistler, having been awarded a £350,000 grant from the National Heritage Memorial Fund. The purchase, negotiated by Christie's, was



Rex Whistler (front row, centre) and his tank crew in the grounds of Pickering Castle, in front of a Cromwell tank, 1944

© Estate of Rex Whistler 2014



Rex Whistler (1905–1944)
Memory drawing of a damaged aeroplane which dropped into a field at Abbots Langley
May 1916 , aged 10
ink on paper
© Estate of Rex Whistler 2014



Rex Whistler (1905–1944)
Officer's Mess Tent, Codford St Mary, Wiltshire
oil on board
16 ½ x 22 ½ in. (42 x 58 cm.)
Painted circa 1942
Regimental Headquarters of the Welsh Guards
Image Courtesy of RHQ Welsh Guards
© Estate of Rex Whistler 2014

supplemented by grants from the V&A Purchase Grant Fund, Friends of the National Libraries and private donors. Filled with working drawings, sketchbooks, paintings, autograph letters, finished pieces and juvenilia, the archive covers the full range of Whistler's artistic output. It is important because it offers a rare insight into the life of a brilliant British artist, and because the very circumstances of Whistler's death resulted in the archive's compilation and continued existence. Its core was formed by the

contents of his London studio which he left in the care of his close friend Edith Olivier when he went to war. Following Whistler's death, his brother – the poet and glass engraver Laurence Whistler – actively collected and curated the archive in his memory. Few artists have been commemorated by a close family member in this way.

Salisbury Museum was interested in the Rex Whistler Archive because of the artist's strong

connections to Wiltshire; it became a second home to him, especially through his friendships with Edith Olivier, Stephen Tennant, Cecil Beaton and Siegfried Sassoon. He intended to retire there after the war and, for a short while, was the proud leaseholder of the Walton Canonry in Salisbury Cathedral Close. From September 1941 to February 1943 he was based in training camps on Salisbury Plain; his friends' homes became places of retreat from the rigours of army life. Some of his last landscapes are of Wilton, painted during a period of leave, and showing Edith's house in vivid sunlight. Around the same time he wrote to Edith: 'I don't remember ever having been so astounded before by the beauty of Wiltshire. It seemed – seriously – to be scarcely credible'.¹ These five late oils were gifted to the Museum by Edith Olivier's niece, Rosemary, so the acquisition of the archive builds on our existing collection of Whistler's work.

It is our intention to raise Rex Whistler's profile as an artist of significant national interest. We started this project last year with our major exhibition 'Rex Whistler: a talent cut short' (24 May – 29 Sept 2013) which showcased work from the archive alongside a large number of loans. Through the acquisition of the archive and Whistler's connections with Wiltshire, the Museum will become an obvious centre for Rex Whistler studies. Currently we have a dedicated team of volunteers helping to document and conserve the material to preserve it for the nation. Since it has been stored at the museum we have welcomed a number of visiting researchers and will continue to make the archive more accessible in a number of ways. One of these is to display work from the archive on a regular basis. Our exhibition *Illustrating Genius* (3 May – 6 September 2014) shows some of the original book illustrations and annotated proofs from the archive, giving an insight into this aspect of Whistler's work. Well-known publications, like *Hans Andersen's Fairy Tales* are on show alongside designs for private commissions, like *The Next Volume* by Edward James (1932). The exhibition commemorates 70 years since Whistler's death on 18 July 1944.

Juvenilia in the archive introduces some of the main themes and interests that remained with Whistler throughout his life: a passion for dramatic storytelling, the grotesque, humour and fantasy. World War I was a looming presence during his formative years; his early drawings referenced crashed fighter planes and tours of the munitions factories overseen by his father. He was praised by the Royal Drawing Society for his incredible ability to make detailed drawings from memory. His boyhood sketchbooks teem with intricately imagined scenes of historic and foreign warfare, shipwrecks, monsters and exotic characters.

By nature Whistler was charming and witty, with a mischievous sense of humour and an appealing, enigmatic character. This is reflected in his work, which is often whimsical and tongue-in-cheek. Although financially well-rewarded, he never seemed to develop the kind of business acumen that would have made him a wealthy man, but his astounding skills and versatility spoke volumes. Throughout his life he made friends and admirers easily, never lacking for work. After his death, Cecil Beaton fondly remembered his friend, 'whose superabundance of charm and coziness made us all vie for the privilege of including him among our intimates'.²

When Whistler joined up, his friends tried in vain to entice him to safer work, Cecil Beaton advocating the Camouflage Department and Osbert Sitwell recounting how he jumped out of his car and accosted Whistler in the street to persuade him to take on the set designs for his new film *A Place of One's Own* (1944). Agreeing to the commission could have freed Whistler from life in the training camp. Instead he chose to send the intricate sepia ink designs back from camp, complete with detailed and annotated instructions.

Whistler confessed that he found the war difficult and ugly but felt compelled to do his duty, signing up before he could be conscripted and becoming a well-loved and respected officer. As expected, his army notebooks contain skilfully focused technical diagrams interspersed with the occasional fanciful

drawing which suggests a brief wandering of attention. Whistler also turned his talents to decorating the dreary environs he experienced at camp. At Codford St Mary, he redecorated the Officers' Mess as a Bedouin tent, complete with an array of 'Old Master' paintings. The armoury on Salisbury Plain even made a special attachment for his tank in which he could carry his paints and easel. Throughout his full-time training, Whistler continued to accept commissions. During these years, his technique became bolder, with looser brushwork and a brighter palette. His subjects moved towards observation rather than imagination, such as the wonderfully drowsy and sunlit *Officer's Mess Tent* (c. 1942).

In many ways, art is influenced by the life the artist leads. It is conceivable that Whistler might have found life in the Welsh Guards destructive to his nature and talents. Instead, his work flourished. Later, his commanding officer would say:

He brought all his talents into play for this new life of his, quickness of decision, imagination and an almost vitriolic enthusiasm, whilst the sketches that he did for us will remain an everlasting joy and memory. He was beloved by officers and men alike. There were no affectations or poses about Rex. He possessed a rich sense of the ridiculous, a strong sense of duty, and his character was simple and clean. He was one of the most delightful men the Welsh Guards has ever carried on its roll and he died a hero.³

Kim Chittick

Salisbury Museum

1. Rex Whistler in a letter to Edith Olivier, 19 May 1941.

© Estate of Rex Whistler 2014

2. Cecil Beaton, 'Ashcombe – The Story of a Fifteen Year Lease', pp. 42–43 (Batsford, 1949)

© The Literary Executors of the late Sir Cecil Beaton 2014

3. A tribute to Rex Whistler from his commanding officer, Jim Windsor Lewis, published in *The Times*, 23 September 1944.



Julian Wilson

**Books and Manuscripts
Department, Christie's**

Julian Wilson has 17 years' experience as a book specialist, during which time he has catalogued many fine natural history, science and travel books, including maps and atlases. He has also sold non-book lots, including an Apple-1 computer and an Enigma machine. Outside Christie's, Julian is a Council member of the Society for the History of Natural History; he is also a past Chairman of the T.E. Lawrence Society.

The Wipers Times

In May 2014, a few months before the centenary of the beginning of the Great War in August, Christie's sold two of the rarest pieces of British First World War ephemera: the first two numbers of the celebrated satirical trench magazine, *The Wipers Times*. These extremely rare publications were printed in the front line, often while under fire. Enthusiasts were given a chance to own an original copy of the magazine, previously only accessible through facsimile editions.

The story of the newspaper is one of triumph over adversity, not only against enemy action, but also against British officialdom. The concept of a morale-boosting satirical publication was the brainchild of Captain (later Lieutenant-Colonel) F. J. Roberts. He was an officer in the 12th Battalion Sherwood Foresters. Composed of four companies and designated a Pioneer battalion, the Sherwood Foresters were responsible for trench-digging and repair work, excavation of deep bunkers, assisting Tunnelling Companies, wire-laying, road-making and bridge-building. They were deployed alongside the 71st, 72nd and 73rd Infantry Brigades to form the 24th Division.

If the Royal Engineers were the scientists of the British army, then the Pioneers were its navies. Fiercely proud of their work and their title, Pioneers were distinct from the usual British Tommies because they were part of the army's 'Night Shift'. They entered the front line at dusk, retiring to a slightly safer haven just behind the lines at dawn. If the Pioneers' work dragged on into daylight hours they were usually extremely exposed, particularly when engaged in road-making, where their activities could be plainly seen and attract sniper and artillery fire. Nonetheless, Pioneers were also effective front line infantry troops: on 26 September 1915, the 12th Battalion held the Front Line to allow the 71st and 72nd Infantry Brigades to withdraw near Loos.

Subsequent to this action, the Battalion moved into Ypres on 5 January 1916. Their 'slightly

safer haven' was subjected to increasing German bombardment throughout the month of January, with the result that the only truly safe area was deep within Ypres' ramparts. C and D Companies were originally housed in a new camp, but when that came under enemy artillery fire, D Company was forced to join A and B Companies who had been allocated billets in the ramparts. Crammed into overcrowded rat-infested cellars by day, working on the Menin road at Hooge at night, morale within the 12th Battalion was very low. At the end of January a printing press was discovered in a small house just off the square in Ypres. Half of the ceiling of the building had already collapsed, but Captain Roberts realised that a satirical newspaper might just be the restorative tonic required. With the help of a sergeant who had been a printer in civilian life, he resurrected the press and created *The Wipers Times*.

Publishing in the collapsed ruin of the printing house was not easy, to say the least. Access was usually obtained by dashing across the square between the enemy's artillery salvos, vacating the premises when it got too 'hot'. Although paper and ink were plentifully available, previous shell-hits had dispersed a lot of the type. Consequently, only one page could be printed at a time because of an acute shortage of 'e's and 'y's.

Despite these adverse conditions, issue No.1 appeared on Saturday 12 February in a print run of 100 copies. It was an immediate success. In his introduction to the 1930 facsimile edition, Roberts commented that 'had we only known then what was going to happen we'd have printed 300'. This case of demand over supply had an interesting effect on the pricing of the newspaper. The first number was priced at an extremely expensive 20 francs, equating to 16 shillings. To put this into context, a basic British serviceman's pay during World War One was one shilling per day, and *The Times* newspaper sold for 1d (one penny).

Following its immediate uptake, Roberts priced the second number at an even more extortionate 100 francs, and No. 3 of Monday 6

March 1916 at an eye-watering 200 francs, before bringing it back down to a more realistic 50 centimes with No. 4. Roberts later claimed that these 'dud' prices were intended to reduce demand and thus save paper, but this pricing was part of the joke: 'We have raised the nominal price of the paper to 100 francs for appearance sake only' (Editorial, No. 2). Trying to sate demand by doubling the print-run to 200 copies for Nos. 2, 3 and 4 failed, with some 'ardent spirits [taking] these prices seriously and weigh[ing] in with the necessary' (Roberts 1930, p.vi).

After only the first two numbers had come off the press, the printing house was destroyed by a German '5.9' shell. Undeterred, Roberts

acquired a new press with a lot more type at Hell-fire Corner. This apt place-name reflects the importance of the British Tommy's habit of naming places with either their own take on the battlefield situation, well-known London streets ('Grafton Street' was an important communication trench in the Ypres area), or corruptions of Belgian and French pronunciation. Not only did it make navigating across the blasted wasteland more comprehensible (during the early part of the war, English mispronunciation of local place-names often led to confusion and consequent tragedy), but encapsulated the sardonic wit and humour of the troops in the trenches that was reflected in *The Wipers Times*.

The name of the newspaper itself, a twist on Ypres, was to follow the 12th Battalion as it moved around the Western Front, later becoming the *New Church Times* (Neuve Eglise, 17 April – 29 May 1916), *Kemmel Times* (3 July 1916), *Somme Times* (31 July 1916), *B.E.F. Times* (1 December 1916 – 26 February 1918; the censor put a stop to place-names in the title), and later *Better Times* (1 November 1918 and 1 December 1918).

In his book about *The Wipers Times*, which he co-authored with J. H. Pearson in 1930, Roberts wrote that the paper was never 'printed out of the front area, and once our works were within 700 yards of the front line and *above ground*'



Nos. 1 and 2 of *The Wipers Times*

(1930, p.vii, his italics). This fact alone gives the paper a distinctive flavour, quite different to other ‘trench journals’ which were printed in England, such as the one produced by the Royal Engineers. There is little doubt that it was the static nature of warfare on the Western Front that allowed a printing press to be moved and established and then later decamped to a new position with relative ease. It is noticeable that the gap in publication between 26 February 1918 and 1 November 1918 was due in part to the fluid German offensives in the spring of that year, followed by the swift Allied counter-attacks which covered so much ground.

Another reason for the success of *The Wipers Times* was that General Plumer, commanding the British 2nd Army which defended Ypres throughout the war, tolerated its existence. Of all the British First World War Generals, Plumer has always stood out from the traditional stereotype, with a genuine desire to reduce casualties via his adoption of the ‘set piece battle’. He used mathematically calculated artillery assaults, co-ordinated with limited infantry advances, as a solution to German defensive tactics, an approach that was adopted wholesale by the British army in World War Two. He also understood ‘the value of *The Wipers Times* in maintaining... spirit’ (Roberts 1930, foreword). If the newspaper had been published under another general’s command, it might well not have survived for very long.

Its survival was probably also aided by Roberts’ editorship, treading the fine line between the Tommies’ humour and insubordination. The copy never descended into smut, although references to brothels, latrines and booze do appear. Another of Roberts’ gifts was recruiting talented writers such as Gilbert Frankau and R.C. Sherriff. Parodies of life in the trenches written in a Shakespearean pastiche take some skill (e.g. ‘To Grafton Street’, No. 2, p.4) and it also says a lot about the sophistication of the readership that it appreciated such writing. When Sherriff later burst onto the London stage in 1928 with *Journey’s End*, he was heralded as a hitherto unpublished writer. This was not quite true, as he had made many contributions, anonymously, to *The Wipers Times*.

Indeed, all of the contributors to the paper, with the exception of Frankau, were published anonymously – presumably it was not quite ‘the done thing’. The content included a mixture of spoof advertisements, such as those for daily excursion tickets on the ‘Wipers Fish-Hook & Menin Railway’ (i.e. the mule-driven narrow gauge waggon railway supplying the front line), pastiches of agony-aunt and sports columns, an appearance of ‘Herlock Shomes’, subtle digs at censorship and curiosities of war (‘Things We Want to Know’).

It also included exceptionally strong poetry, such as ‘To My Chum’, which has been described as ‘an unfashionable sentiment, but the authentic voice of its generation’ (John Terraine, foreword to Ivelaw-Chapman). Here are two verses, originally published in No. 4, p.8:

What times we’ve had, both good and bad,
We’ve shared what shelter could be had,
The same crump-hole when the
whizz-bangs shrieked,
The same old billet that always leaked,
And now – you’ve ‘stopped one’...

Well, old lad, here’s peace to you,
And for me, well, there’s my job to do,
For you and the others who lie at rest,
Assured may be that we’ll do our best,
In vengeance.

In truth, the ‘unrelenting sadness’ (Ivelaw-Chapman) of this poem is an unusual and rare element in the paper, which was more at home poking gentle fun at the madness of the situation in which these men found themselves. At a distance of 100 years, the humour and references need some unpicking to be truly understandable, but both Beaver’s and Ivelaw-Chapman’s books provide good analyses of the content of *The Wipers Times*, revealing much about the anonymous contributors and their situation.

Its intended audience certainly understood the jokes and allusions, not only devouring it at the time of publication, but retaining strong memories of the paper long after the hostilities ceased. Presumably it was this post-war

demand that encouraged Roberts to republish *The Wipers Times* in facsimile in 1930. In his introduction, Roberts states that he was ‘offered £10 for a copy of Number 1 about a month ago; but none forthcoming’ (p.vi). That rarity remains the same over 80 years later; no hidden cache of *The Wipers Times* has been subsequently unearthed. Research shows that in the past 40 years, only one set of *The Wipers Times* previously sold at auction. This rarity is explained by the ephemeral nature of these journals; when the editor, publishers and readers did not expect to survive long, they gave little thought to the survivability of the paper. No doubt in this anniversary year, interest will return to these unusual and rare pieces of British military history.

Further reading:

Patrick Beaver. *The Wipers Times; a complete facsimile*. (London, 1973)

Cliff Housley and Justin Leivars. *A History of the 12th [Pioneer] battalion, Sherwood Foresters, 1914–1918, with the 24th Division*. (Long Eaton, 2007)

John Ivelaw-Chapman. *The Riddles of Wipers. An appreciation of The Wipers Times, a journal of the trenches*. (London, 1997)

F.J. Roberts and J.H. Pearson. *The Wipers Times including for the first time in one volume a facsimile reproduction of the complete series of the famous wartime trench magazines*. (London, 1930)

Julian Wilson

Books and Manuscripts
Department, Christie’s

CHRISTIE'S SECURED ART LENDING

Secured Art Lending from Christie's provides clients with access to longer-term loans – from one to 15 years – secured against some or all of their collection, enabling collectors to access the value of their art and objects without having to commit them for sale.

Each art loan is tailored to meet the unique goals and situation of the client. Unlike traditional sources of capital, we know the art history and financial value behind a collection, ensuring absolute discretion and seamless Christie's service from loan origination to maturity.



CHRISTIE'S

Christies New York
20 Rockefeller Center
New York, NY 10020

Contact
Noah Kupferman
nkupferman@christies.com
+1 212 636 2171



Out of the Ordinary

An out of the ordinary opportunity to acquire the unusual, unique and surprising

London, South Kensington • 3 September 2014

Viewing

4 August – 3 September
85 Old Brompton Road
London SW7 3LD

Contact

Ellen Wolsey
ewolsey@christies.com
+44 (0) 20 7752 3210

CHRISTIE'S

A THREE-ROTOR ENIGMA CIPHER MACHINE

circa 1939

£40,000–60,000

christies.com